--- 18 Cigarettes - Series “C” - imperforate - as used by “Tuckett Tobacco” - 1939-40 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even 5¢ price level on their brands, decreased their packages by one cigarette per pack of ten, and the “Tuckett Tobacco” pre-war pack of twenty became eighteen cigarettes retailing at 20¢ per pack. The first listed use of the imperforate Series “C” eighteen cigarettes stamp by “Tuckett Tobacco”, comes from September 1939. The hidden letters “B-B” indicate that the die had been approved for BABN in mid-1935.

--- the cancellations read horizontally upright - 7 copies to date ---

★**RC-384** - 18 cigarettes, imperf, coded **1-18-E / CJC** by “Tuckett Tobacco” in September 1939

[★RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	**AJD**	**BJD**	---
1940	**AKA**	---	---	**AKB**	**BKB**	**CKB**	---	---	---	---	---	---

--- 18 Cigarettes - Series “C” - imperforate - as used by “Tuckett Tobacco” - 1941-42 ---

The Budget of June 24th 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and the manufacturers again decreased their package sizes by one cigarette per pack of ten, or major fraction thereof. However a sixteen cigarettes size was not produced, and “Tuckett Tobacco” returned to twenty cigarettes retailing at 25¢ per pack. The series of eighteen cigarettes temporarily ceased, only to be revived early in 1941 for sale *in Quebec* at 25¢ per pack as outlined below.

On July 1st 1940 the Province of Quebec, abolishing all existing municipal and provincial tobacco taxes, enacted a flat 10% provincial tobacco tax. This put a three cent tax on the 25¢ package of twenty, and to quiet Quebec complaints about the odd-cent pricing, and to maintain an even 25¢, the companies resumed production of the eighteen cigarettes which, with the 10% Provincial and all Federal taxes included, was sold in Quebec for 25 cents.

--- the cancellations read horizontally upright - 2 copies to date ---

★**RC-384** - 18 cigarettes, imperf, coded **1-18-E / AMB** by “Tuckett Tobacco” in April 1942

[★RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	---	---	---	---	---	---
1942	---	---	---	**AMB**	**BMB**	---	---	---	---	---	---	---

--- Tuckett's 4¢ / EXCISE / TAX surcharge on RC-384 - Budget of June 1942 ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes or fraction thereof, "Tuckett Tobacco" initially surcharged *on-hand* sheets of **RC-384** with a 3 mm. Gothic **4¢ / EXCISE / TAX** as the company provisional **RC-574**, and then on fresh sheets, applied their tall E's Gothic surcharge **4¢ / EXCISE / TAX** as **RC-590**. These tall E's surcharges were type-set and contain many variations. The initial uncoded surcharge probably comes from June 1942.

★**RC-574** - **4¢ / EXCISE / TAX** on 18 cigarettes - the initial Tuckett surcharge from the June 1942 Budget

★**RC-590a** - **4¢ / EXCISE / TAX** on 18 cigarettes, imperf, with a 5 mm. Gothic figure, coded **1-18-E / CMB** in June 1942

[★RC-590]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	**CMB**	---	---	---	---	---	---
1943	---	---	---	---	---	---	---	---	---	---	---	---

The retail price of eighteen cigarettes *in Quebec*, under the 1942 Budget, would have been 30¢ per pack, with the 10% provincial and all federal taxes included.

Lee does not list an eighteen cigarette with the 3 mm. figure and 2 mm. **EXCISE / TAX** surcharge in the series. It seems such a surcharge should exist for eighteen cigarettes as it was made using the same type-set plate that produced the other surcharges. The Tuckett tall E's surcharge should also be more common. Perhaps production of *Quebec's* eighteen cigarette package was assumed by their parent "Imperial Tobacco", Montreal, after the excise tax was introduced in June 1942.

--- BABN's 4c. / EXCISE / TAX surcharge on RC-384 - as used by "Tuckett Tobacco" - 1942 Budget ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes or fraction thereof, BABN surcharged **C-369** - the imperforate eighteen cigarettes - for general distribution with a Gothic 6 and 3 mm. **4c. / EXCISE / TAX** as **RC-633**.

--- the cancellations read horizontally upright - 3 copies to date ---

★**RC-633** - **4c. / EXCISE / TAX** on 18 cigarettes, imperf, coded **1-18-E / CMD** by "Tuckett Tobacco" in December 1942

[★RC-633]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

** **CMD** also occurs in the collection with a *doubled* cancellation.

The retail price of eighteen cigarettes *in Quebec*, under the 1942 Budget, would have been 30¢ per pack, with the 10% provincial and all federal taxes included.

There are no "Tuckett Tobacco" cancellations occurring between June and December 1942. I would doubt that they had abandoned date cancellation over these six months, since they were an affiliate of Imperial Tobacco. Was the company out-of cigarette production at this time? A war was in progress, and it does not seem that they would have decommissioned the plant for re-building in 1942.

--- the “Tuckett Tobacco” 8c. re-surcharges of RC-633 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, “Tuckett Tobacco”, Hamilton, re-surcharged their remaining sheets of **RC-633** with a 6½ mm. sloppy light blue *killer* Gothic **8c.** as **RC-729**. The variant re-surcharge using **¢** instead of **c.** for “cents” lists as **RC-729a**. Uncoded, these copies come from March 1943. Some copies are simply smeared ink.

★**RC-729** - **8c.** on **4c.** / **EXCISE** / **TAX** on 18 cigarettes

★**RC-729a** - **8¢** on **4c.** / **EXCISE** / **TAX** on 18 cigarettes

--- BABN's 8c. re-surcharge of RC-633 for the March 1943 Budget ---

At the same time, BABN re-surcharged sheets of eighteen cigarette stamps in dark blue ink with their usual 6½ mm. central Gothic *killer* **8c.** as the BABN provisionals **RC-742** (imperforate) and **RC-743** (perforated). The collection ***does not contain*** either of these BABN re-surcharges as code cancelled by "Tuckett Tobacco".

★**RC-743 - 8c.** on **4c. / EXCISE / TAX**, on 18 cigarettes, perf 11, BABN's dark blue re-surcharge for the March 1943 Budget

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★**RC-743 - 8c.** on **4c. / EXCISE / TAX**, on 18 cigarettes, imperf, BABN's dark blue re-surcharge for the March 1943 Budget

The retail price of eighteen cigarettes *in Quebec* in 1943 was now probably 35¢, with all provincial and federal tax included. *Across Canada* twenty cigarettes were retailed at the same 35¢ price per pack.

--- the BABN 8c. / EXCISE / TAX on RC-384 - imperforate - as used by “Tuckett Tobacco” - 1943-47 ---

For general distribution under the Budget of March 3rd 1943, BABN surcharged the imperforate eighteen cigarette stamp with their 6 and 3 mm. Gothic 8c. / EXCISE / T A X as **RC-768**. The normal printing of T A X in this surcharge is 11 mm.

The method of collecting excise duty had changed by March 1943, and the company now paid for stamps, requisitioned during the previous month, by the end of the following month. Stamps were no longer purchased *up-front* by the company, and were now supplied *on-demand* by Ottawa. As a consequence since there was no longer any reason to prepare *company* surcharges and re-surcharges except as a temporary measure, Ottawa now returned its old pre-Budget stock to BABN for re-surcharging, and the now surplus Tuckett stock of light blue ink was used to make cancellation codes (e.g. 1-18-E / BOB).

A variant was used early in 1944 with the 9 mm. *narrow* spacing of TAX. The catalogue lists this as **RC-780**. I have not found a copy with this *narrow* spacing cancelled by “Tuckett Tobacco”. If a Tuckett cancelled copy exists it is probably coded from early 1944.

--- the cancellations read horizontally upright - 16 copies to date ---

[with the wide 11 mm. spacing of T A X]

★**RC-768** - 8c. / EXCISE / T A X on 18 cigarettes, imperf, coded 1-18-E / **BOB** by “Tuckett Tobacco” in May 1943

★**RC-768** - 8c. / EXCISE / T A X on 18 cigarettes, imperf, coded **1-18-E** / **AOC** by “Tuckett Tobacco” in July 1943

[★RC-768]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	**BOB**	---	**AOC**	**BOC**	---	---	**BOD**	**COD**
1944	---	---	**CPA**	---	---	---	---	**BPC**	---	---	**BPD**	---
1945	**ASA**	**BSA**	---	---	**BSB**	---	**ASC**	---	**CSC**	**ASD**	**BSD**	---
1946	**ATA**	---	---	---	---	---	---	---	---	---	---	---

** **AOC** and **COD** occur in the collection with *doubled* cancellations.

At this time the eighteen cigarette pack was mainly being sold in Quebec where a wartime 10% tobacco tax was in force. It appears to me that this tobacco tax had been repealed under the Quebec Provincial Budget of 1946.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 1-18E],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
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